

## **Carryover for Reimbursable Projects:**

### **Expiration Date**

Review the budget end date/ performance end date on the agreement to determine the availability of the carryover. If the agreement has expired or will expire by 9/30, there can be no carryover into the next fiscal year.

## **There are two different types of Carryovers.**

### **1. Actual Carryover**

- A. The unused payments/collections received in advance for a B (CFS fund code 6) or a 6H (CFS fund code 5) project.
- B. Use the September 30 Final Reimbursable Project Billing Status Report - RA500D to calculate the total of costs, UDOs, and collections to arrive at the carryover amount.
- C.  $\text{Carryover Amount} = \text{Collection} \text{ minus } \text{Costs} \text{ minus } \text{UDOs}$
- D. See examples A and B.

### **2. Carryover Authority –**

- A. The total of unused funds of multi-year agreement(s). The carryover authority is applied to B (CFS fund code 6), R (CFS fund code 7) and 6E (CFS fund code 4) projects.
- B. Use the September 30 Final Reimbursable Project Billing Status Report – RA500D to calculate the total of project costs and UDOs.
- C. Determine the total of funding amount from the agreement (s).
- D.  $\text{Carryover Amount} = \text{Total Funding Amount} \text{ minus } \text{Costs} \text{ minus } \text{UDOs}$
- E. See example C.

**\*\*\* There is no carryover allowed for CFS fund code 5 (A Projects) \*\*\***

Reference:

NOAA Budget HandBook 10/1/2000

Principles of Federal Appropriations Law/ Availability of Appropriations: Time

NOAA CAMS Accounts Receivable User Guide – Charter 8 July 2002